

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

# A Bill

SENATE BILL 254

5 By: Senator Hester  
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## For An Act To Be Entitled

8 AN ACT TO ALLOW THE DEPARTMENT OF FINANCE AND  
9 ADMINISTRATION TO ENTER INTO AN INSTALLMENT AGREEMENT  
10 WITH A TAXPAYER WHO HAS INDIVIDUAL INCOME TAX DEBT IF  
11 CERTAIN CONDITIONS ARE MET; AND FOR OTHER PURPOSES.  
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## Subtitle

14 TO ALLOW THE DEPARTMENT OF FINANCE AND  
15 ADMINISTRATION TO ENTER INTO AN  
16 INSTALLMENT AGREEMENT WITH A TAXPAYER WHO  
17 HAS INDIVIDUAL INCOME TAX DEBT IF CERTAIN  
18 CONDITIONS ARE MET.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. Arkansas Code § 26-18-701(a)(1), concerning payment of  
25 delinquent tax liability, is amended to add an additional subdivision to read  
26 as follows:

27 (C)(i) If a taxpayer has a total delinquent individual  
28 income tax liability to the State of Arkansas of less than two thousand  
29 dollars (\$2,000), the director may enter into an agreement with the taxpayer  
30 to allow the taxpayer to pay the delinquency in installments if:

31 (a) The installment agreement is for a period  
32 of twelve (12) months or less; and

33 (b) The installments are to be paid  
34 electronically.

35 (ii) The director may choose not to issue a  
36 certificate of indebtedness during the period of the installment agreement if



1 he or she determines that the issuance of a certificate of indebtedness is  
2 not in the best interest of the state.

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5 **APPROVED: 02/26/2013**  
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